

13 Am. Jur. 2d Carriers § 37

American Jurisprudence, Second Edition | November 2021 Update

Carriers

George L. Blum, J.D.; John Bourdeau, J.D.; John A. Gebauer, J.D.; Noah J. Gordon, J.D.; Jill Gustafson, J.D.; Karl Oakes, J.D.; Lucas Martin, J.D.; and Jeffrey J. Shampo, J.D.

Part One. In General

III. Regulation and Control of Carrier's Operations

B. State Regulation

§ 37. State and local income tax on employees' income

[Topic Summary](#) | [Correlation Table](#) | [References](#)

West's Key Number Digest

West's Key Number Digest, [Carriers](#) 1, 2

No part of the compensation (1) paid by a rail carrier providing transportation subject to the jurisdiction of the Federal Surface Transportation Board to an employee who performs regularly assigned duties on a railroad in more than one state,¹ or (2) paid by a motor carrier providing interstate transportation subject to federal jurisdiction or by a motor private carrier to an employee who performs regularly assigned duties in two or more states, as such an employee with respect to a motor vehicle² may be subject to the income tax laws of any state or subdivision of that state other than the state or subdivision of the employee's residence.

© 2021 Thomson Reuters. 33-34B © 2021 Thomson Reuters/RIA. No Claim to Orig. U.S. Govt. Works. All rights reserved.

Footnotes

1 [49 U.S.C.A. § 11502\(a\)](#).

2 [49 U.S.C.A. § 14503\(a\)\(1\)](#).

End of Document

© 2021 Thomson Reuters. No claim to original U.S. Government Works.